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**Abstract** (Document Summary)

The decision about whether to provide a car to outside salespeople is complicated by the 3rd option of simply paying a mileage allowance to the salesperson for using a personal **automobile**. The outright **purchase** of a vehicle means that 60% of the vehicle's cost immediately qualifies for the 10% investment tax credit, and there are annual allowances for the wear and tear on that car that are treated as depreciation expenses. There are legitimate business expense deductions for insurance, repairs, gas and oil, and maintenance. With leasing, the sales agency makes **periodic lease payments**, fully tax deductible, that constitute the leasing company's interest cost, its profit, and, sometimes, its cost for the leased vehicle. When employees use their own vehicles, employers generally establish a reimbursement plan that pays a flat fee for mileage, gasoline allowances, and other expenses. The employers get a business expense deduction, and salespersons get some tax benefits from this arrangement.

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